

2021-22 Property Tax Report Card

000000 - DISTRICT NAME		
Contact Person: Janice Lewandowski	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)
Telephone Number: (716)677-3113		
Total Budgeted Amount, not Including Separate Propositions	129,564,636	134,641,980
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	64,326,002	64,763,419
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	64,326,002	64,763,419
F. Permissible Exclusions to the School Tax Levy Limit	2,252,718	3,158,994
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	62,073,284	63,457,861
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	62,073,284	61,604,425
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		1,853,436
Public School Enrollment	6,177	5,957
Consumer Price Index		1.23%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, include any carryover from 2020-21 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	18,070,326	15,554,896
Assigned Appropriated Fund Balance	2,333,873	2,912,075
Adjusted Unrestricted Fund Balance	5,183,030	5,385,679
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year
Capital	Bus Purchase	To pay the cost of any object or purpose for which bonds may be issued.	1,165,763	1,165,985	Purchase of 6 buses totaling \$551,100, subject to voter approval
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	5,155,733	4,421,155	To fund Workers' Compensation costs up to a maximum of \$1,350,000
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	1,711,951	1,646,251	To fund Unemployment Insurance costs up to a maximum of \$130,000
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	2,625	2,625	To offset costs of related debt service in the amount of \$2,625
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	550,314	550,419	Do not anticipate usage in 2021-22
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	4,370,434	3,971,271	To fund employee benefit costs up to a maximum of \$400,000
Retirement Contribution	Employee Retirement	To fund employer retirement contributions to the State and Local Employees' Retirement System	1,850,552	1,850,906	To fund employer retirement costs up to a maximum of \$430,000
Other Reserve	Teachers Retirement	To fund employer retirement contributions to the New York State Teachers' Retirement System	1,945,913	1,946,285	To fund employer retirement costs up to a maximum of \$270,000